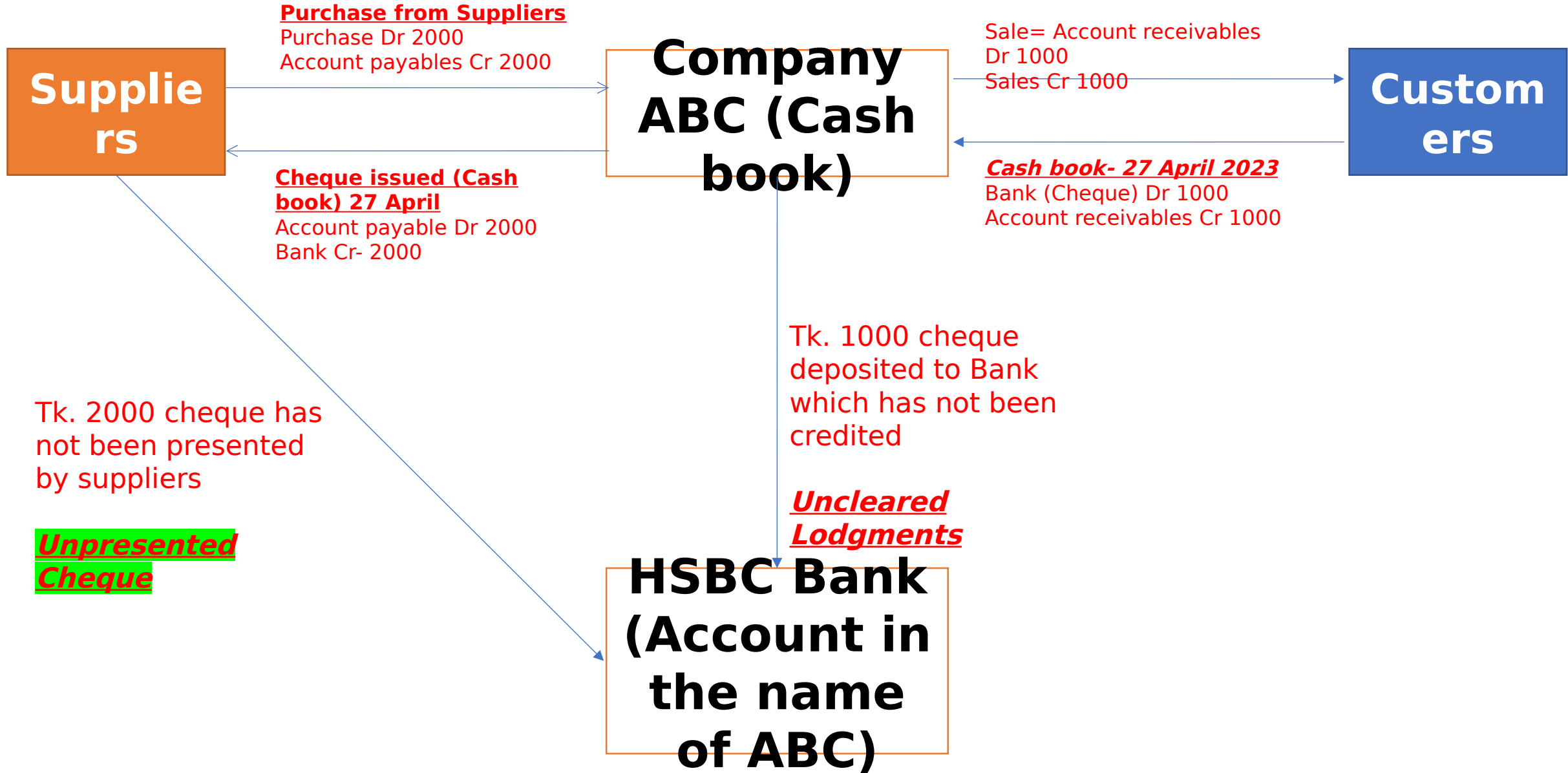
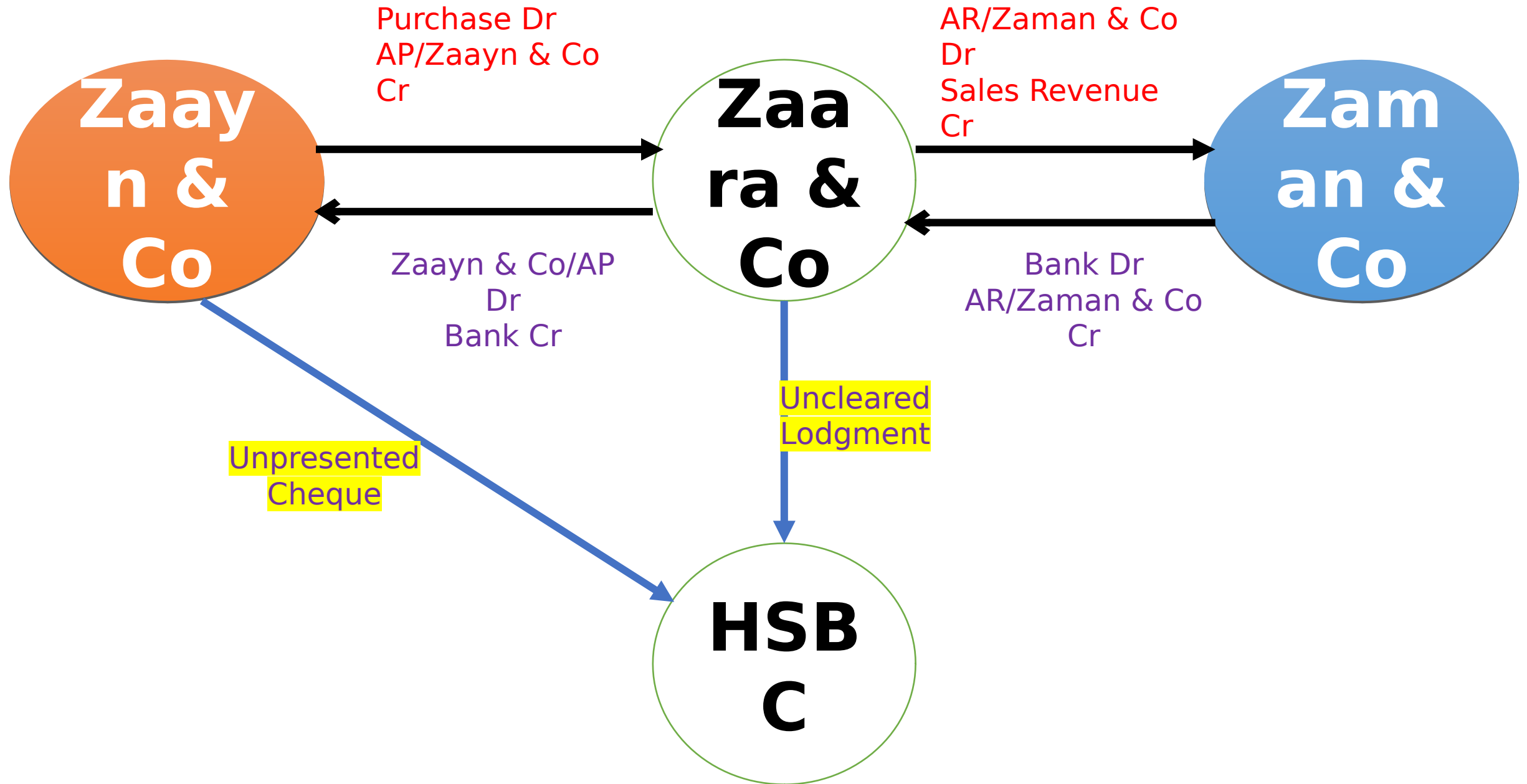






Bank Reconciliation steps (Indirect method)

1. Correct cash book (this would be a base for recon)
2. Start Bank reconciliation from Bank Statement to reach at cash book balance

Balance as per Bank Statement	***	
Plus:		
Uncleared Lodgements	***	
Less:		
Unpresented Cheques	(***)	
Balance as per Cash book	***	This amount will match with Cash book balance

Cooks
Limited

Bank Dr 50
Account Receivables
Cr 50

Sunil

Account Receivables
Dr 50
Bank Cr 50

Bank

ABC Ltd

Cheque no 1: Mr. X Dr 500
Bank Cr 500

Cheque no 2: Mr. X Dr 500
Bank Cr 500

Mr. X

Reverse of 1st cheque from Cash

Bank Dr 500
Mr. X Cr 500

Bank